



Division of Program Compliance – Audits Branch  
1600 9<sup>th</sup> Street, Suite 410, Sacramento, CA 95814  
(916) 651-3902, FAX (916) 651-3930

October 1, 2009

Victor Singh, LCSW, Director  
San Joaquin County Behavioral Health Services  
1212 North California Street  
Stockton, CA 95202

Dear Mr. Singh:

#### **AUDIT REPORT – SAN JOAQUIN COUNTY MENTAL HEALTH**

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of San Joaquin County Behavioral Health Services for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:


		Net Program Costs			
		<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of					
Short-Doyle/Medi-Cal	\$	9,339,500	\$	9,347,138	\$ 7,638
Federal Share of					
Healthy Families/Medi-Cal	\$	68,420	\$	71,063	\$ 2,643
State General Funds					
EPSDT Due State	\$	2,570,112	\$	2,519,669	\$ (50,443)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Victor Singh, LCSW, Director  
October 1, 2009  
Page Two

This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

A handwritten signature in black ink, appearing to read "Walter J. Hill, Jr.", written over a horizontal line.

WALTER J. HILL, JR., MBA, EA  
Chief of Audits

Enclosures

Certified Mail

SCHEDULE 1

SAN JOAQUIN COUNTY MENTAL HEALTH SERVICES  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2005

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<b><u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u></b>				
<b><u>COUNTY PROVIDERS</u></b>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 6,421,243	\$ 71,255	\$ 6,492,498
HEALTHY FAMILIES - FFP	(Sch. 2a)	42,966	3,527	46,493
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 6,464,209</u>	<u>\$ 74,782</u>	<u>\$ 6,538,992</u>
<b><u>CONTRACT PROVIDERS</u></b>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 2,918,257	\$ (63,617)	\$ 2,854,640
HEALTHY FAMILIES - FFP	(Sch. 3b)	25,454	(884)	24,570
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 2,943,711</u>	<u>\$ (64,501)</u>	<u>\$ 2,879,210</u>
<b><u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u></b>				
MEDI-CAL - FFP		\$ 9,339,500	\$ 7,638	\$ 9,347,138
HEALTHY FAMILIES - FFP		68,420	2,643	71,063
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u><u>\$ 9,407,920</u></u>	<u><u>\$ 10,281</u></u>	<u><u>\$ 9,418,202</u></u>
<b>SUMMARY OF STATE GENERAL FUNDS</b>				
EPSDT - SGF	(Sch. 4)	<u><u>\$ 2,570,112</u></u>	<u><u>\$ (50,443)</u></u>	<u><u>\$ 2,519,669</u></u>

Note: The As Settled amount includes a refund of \$334 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 98)

**SCHEDULE 2**

**SAN JOAQUIN COUNTY MENTAL HEALTH SERVICES  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2005**

**COUNTY OPERATED FEDERAL**

		Audit		
		As Settled	Adjustments	As Audited
<b><u>Total Medi-Cal Gross Reimbursement</u></b>				
1 Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2 Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	10,165,888	(76,388)	10,089,500
3 Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4 Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	16,181	792	16,973
5 Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6 Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	1,465	0	1,465
7 Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8 Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	56,532	5,057	61,589
9 Total		<u>\$ 10,240,066</u>	<u>\$ (70,539)</u>	<u>\$ 10,169,527</u>

**Less: Patient & Other Payor Revenues**

10 Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11 Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	50,428	50,428
12 Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13 Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14 Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15 Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16 Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17 Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 50,428</u>	<u>\$ 50,428</u>

**Medi-Cal Net Reimbursement for Direct Services**

19. Inpatient SD/MC (Including Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Including Children Enhanced)	(Ln 2,4 - Ln 11,13)	10,182,069	(126,024)	10,056,045
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22 Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	1,465	0	1,465
23 Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24 Healthy Families-O/P	(Ln 8 - Ln 17)	56,532	5,057	61,589
25 Total		<u>\$ 10,240,066</u>	<u>\$ (120,967)</u>	<u>\$ 10,119,099</u>

**Medi-Cal MAA Reimbursement**

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	102,986	(590)	102,396
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	28,539	(163)	28,376
29. Total		<u>\$ 131,525</u>	<u>\$ (752)</u>	<u>\$ 130,773</u>

**SCHEDULE 2a**

**SAN JOAQUIN COUNTY MENTAL HEALTH SERVICES  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2005**

**COUNTY OPERATED FEDERAL**

		Audit		
		As Settled	Adjustments	As Audited
<b><u>Amount Negotiated Rates Exceed Cost</u></b>				
30	Inpatient SD/MC (Including Children Enhanced) (MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31	Outpatient SD/MC (Including Children Enhanced) (MH 1968, Ln 38, 38A)	0	0	0
32	Enhanced SD/MC (Refugees)-I/P (MH1968, Ln 39)	0	0	0
33	Enhanced SD/MC (Refugees)-O/P (MH1968, Ln 39)	0	0	0
34	Healthy Families-I/P (MH 1968, Ln 40, 40A)	0	0	0
35	Healthy Families-O/P (MH 1968, Ln 40, 40A)	0	0	0
36	Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Medi-Cal Administrative Reimbursement**

37	Administrative Reimbursement Limit (MH 1979, Ln 4)	\$ 2,506,838	\$ (30,349)	\$ 2,476,489
38	Medi-Cal Administration (MH 1979, Ln 5)	\$ 2,506,838	\$ 1,661,721	\$ 4,168,559
39	Medi-Cal Reimbursement (Lower of Ln 37, Ln 38)	<u>\$ 2,506,838</u>	<u>\$ (30,349)</u>	<u>\$ 2,476,489</u>

**Healthy Families Administrative Reimbursement**

40	Healthy Families Administrative Reimbursement Limit (MH1979, Ln 8)	\$ 9,569	\$ 370	\$ 9,939
41	Healthy Families Administration (MH1979, Ln 9)	\$ 11,630	\$ 21,156	\$ 32,786
42	Healthy Families Administrative Reimbursement (Lower of Ln 40, Ln 41)	<u>\$ 9,569</u>	<u>\$ 370</u>	<u>\$ 9,939</u>

**Utilization Review Reimbursement**

43	Skilled Professional (MH1979, Ln 14, Col. D)	\$ 0	\$ 112,188	\$ 112,188
44	Other Medi-Cal U.R. (MH1979, Ln 15, Col. D)	\$ 0	\$ 131,198	\$ 131,198

**Net SD/MC Reimbursement - FFP**

45	Direct Services (MH1979, Ln 16,16A)	\$ 5,082,944	\$ (63,408)	\$ 5,019,536
46	Enhanced (Children) (MH1979, Ln 17,17A)	10,517	515	11,032
47	Enhanced (Refugees) (MH1979, Ln 18)	1,465	0	1,465
48	MAA (MH 1979, Ln 11, 12 & 13)	72,898	(417)	72,481
49	Administrative Reimbursement (MH1979, Ln 6)	1,253,419	(15,175)	1,238,244
50	U.R. Skilled Professional (MH1979, Ln 14)	0	84,141	84,141
51	U.R. Other (MH1979, Ln 15)	0	65,598	65,599
52	Negotiated Rate-Payback (MH1979, Ln 20)	0	0	0
53	Subtotal- FFP	<u>\$ 6,421,243</u>	<u>\$ 71,254</u>	<u>\$ 6,492,498</u>

54	Contract Limitation Adjustment (MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55	Quality Assurance Review Results (Adj # )	<u>0</u>	<u>0</u>	<u>0</u>

56	Total SD/MC Reimbursement - FFP	<u>\$ 6,421,243</u>	<u>\$ 71,254</u>	<u>\$ 6,492,498</u>
----	---------------------------------	---------------------	------------------	---------------------

**Net Healthy Families Reimbursement - FFP**

57	Healthy Families Net Reimbursement (MH1979, Ln 24,24A)	\$ 36,745	\$ 3,288	\$ 40,033
58	Negotiated Rate Exceed Costs (MH1979, Ln 26)	0	0	0
59	Administrative Reimbursement (MH1979, Ln 10)	6,220	240	6,460
60	Total Healthy Families Reimbursement - FFP	<u>\$ 42,966</u>	<u>\$ 3,528</u>	<u>\$ 46,493</u>

61	Total - FFP (Ln 56 + Ln 60)	<u>\$ 6,464,209</u>	<u>\$ 74,783</u>	<u>\$ 6,538,992</u>
----	-----------------------------	---------------------	------------------	---------------------

(To Sch. 1)

SAN JOAQUIN COUNTY MENTAL HEALTH SERVICES  
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST  
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Reimb.	(2) Enhanced - Children Gross Reimb.	(3) Enhanced - Refugees Gross Reimb.	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Reimb.	(6) Medi-Cal and Crossover Gross Reimb.	(7) Enhanced - Children Gross Reimb.	(8) Enhanced - Refugees Gross Reimb.	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Reimb.
		(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00125	Phoenix Programs Inc	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,749,231	\$ 0	\$ 0	1,749,231	\$ 0
00386	Milhou Children Services	0	0	0	0	0	14,237	0	0	14,237	0
00457	Sunny Hills Children's Garden	0	0	0	0	0	2,415	0	0	2,415	0
00484	Victor Treatment Center Inc.	0	0	0	0	0	229,936	0	0	229,936	0
00731	University of the Pacific	0	0	0	0	0	20,053	0	0	20,053	0
00879	Valley Community Counseling	0	0	0	0	0	628,832	7,249	0	636,081	25,111
00992	Human Services Projects Inc	0	0	0	0	0	39,338	0	0	39,338	0
01040	Center for Positive Prevention	0	0	0	0	0	174,943	0	0	174,943	2,529
01042	Victor Community Support Services	0	0	0	0	0	2,682,775	2,648	0	2,685,423	10,159
01138	Council for the Spanish Speaking	0	0	0	0	0	161,831	0	0	161,831	0
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5,703,591	\$ 9,897	\$ 0	5,713,488	\$ 37,799

SAN JOAQUIN COUNTY MENTAL HEALTH SERVICES  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
		INPATIENT (MH 1968, Ln 28 to 30)	INPATIENT (MH 1968, Ln 31)	OUTPATIENT (MH 1968, Ln 28 to 30)	OUTPATIENT (MH 1968, Ln 31)	INPATIENT (Col 4-11)	INPATIENT (Col 5-12)	OUTPATIENT (Col 9-13)	OUTPATIENT (Col 10-14)	Reimbursement (MH 1979, Ln 11-13)
00125	Phoenix Programs Inc	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,749,231	\$ 0	0
00386	Milhaus Children Services	0	0	0	0	0	0	14,237	0	0
00457	Sunny Hills Children's Garden	0	0	0	0	0	0	2,415	0	0
00484	Victor Treatment Center Inc	0	0	0	0	0	0	229,936	0	0
00731	University of the Pacific	0	0	0	0	0	0	20,053	0	0
00879	Valley Community Counseling	0	0	284	0	0	0	635,797	25,111	0
00992	Human Services Projects Inc	0	0	0	0	0	0	39,338	0	0
01040	Center for Positive Prevention	0	0	0	0	0	0	174,943	2,529	0
01042	Victor Community Support Services	0	0	0	0	0	0	2,685,423	10,159	0
01138	Council for the Spanish Speaking	0	0	0	0	0	0	161,831	0	0
GRAND TOTAL		\$ 0	\$ 0	\$ 284	\$ 0	\$ 0	\$ 0	\$ 5,713,204	\$ 37,799	\$ 0

SAN JOAQUIN COUNTY MENTAL HEALTH SERVICES  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
		Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Total SD/MC Reimbursement (FFP)	Healthy Families Reimbursement (FFP)	Total Reimbursement (FFP)	FFP Contract Maximum	Lower of FFP or Contract Maximum
		INPATIENT		OUTPATIENT						
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln 27)	(Col 24 + 25)		
00125	Phoenix Programs Inc	\$ 0	\$ 0	\$ 0	\$ 0	\$ 874,525	\$ 0	\$ 874,525	\$ 1,056,972	\$ 874,525
00386	Milhaus Children Services	0	0	0	0	7,119	0	7,119	89,092	7,119
00457	Sunny Hills Children's Garden	0	0	0	0	1,207	0	1,207	18,000	1,207
00484	Victor Treatment Center Inc.	0	0	0	0	114,968	0	114,968	353,608	114,968
00731	University of the Pacific	0	0	0	0	10,027	0	10,027	379,306	10,027
00879	Valley Community Counseling	0	0	0	0	318,986	16,322	335,308	453,081	335,308
00992	Human Services Projects Inc	0	0	13,422	0	16,313	0	16,313	18,000	16,313
01040	Center for Positive Prevention	0	0	0	0	87,472	1,644	89,116	112,460	89,116
01042	Victor Community Support Ser	0	0	0	0	1,343,108	6,604	1,349,712	1,590,913	1,349,712
01138	Council for the Spanish Speak	0	0	0	0	80,915	0	80,915	221,263	80,915

GRAND TOTAL \$ 0 \$ 0 \$ 13,422 \$ 0 \$ 2,854,640 \$ 24,570 \$ 2,879,210 \$ 4,292,695 \$ 2,879,210

(To Sch 1)



**SCHEDULE 4**

**SAN JOAQUIN COUNTY MENTAL HEALTH SERVICES  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1)	SD/MC Actual (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 16,020,376	\$ (249,662)	\$ 15,770,714
(2)	Total SD/MC Claims (Adjustments 89, 91, and 93)	16,689,406	(930)	16,688,476
(3)	Percent % (Line 1/Line 2)	95.99%	-1.49%	94.50%
(4)	EPSDT Claims (Adjustments 90, 92, and 94)	7,513,879	(930)	7,512,949
(5)	Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	7,212,572	(112,835)	7,099,737
(6)	Cost Settled Baseline for EPSDT	2,027,733	0	2,027,733
(7)	Net Cost Settlement Amount (Line 5 - Line 6)	5,184,839	(112,835)	5,072,004
(8)	50% of Cost Settlement Amount (Line 7 x 50%)	2,592,420	(56,418)	2,536,002
(8a)	FY 2001-02 EPSDT Settlement	2,372,675	0	2,372,675
(8b)	Annual Local Growth (L. 8 - 8a)	219,745	(56,418)	163,327
(9)	County Match 10% of Local Growth (8b x 10%)	21,975	(5,642)	16,333
(10)	Net Cost Settlement Amount (L. 8 - 9) (Adjustment 95)	2,570,446	(50,777)	2,519,669
(11)	SGF Distribution (Settled and Audited) (Adjustments 96 to 98)	2,570,446	(334)	2,570,112
(12)	SGF Due State (Adjustment 99)	<u>\$ 0</u>	<u>\$ (50,443)</u>	<u>\$ (50,443)</u>
				(To Sch. 1)

**Source:**

- (1) Total CFRS SD/MC actual after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

## AUDIT ADJUSTMENTS

Provider San Joaquin				Provider Number 00039	No. of Adj. 99	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES  To adjust Mental Health Expenditures to agree with County's Auditor-Controller's report.	\$ 53,335,048	\$ (10,018,110)	\$ 43,316,938
2	MH 1960	2	C	ENCUMBRANCES  To adjust Encumbrances to agree with County's Auditor-Controller's report.	\$ 0	\$ 1,564,667	\$ 1,564,667
3	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS  To adjust Payments to Contract Providers to agree with County's records.	\$ (9,988,692)	\$ (20,918)	\$ (10,009,610)
4	MH 1960	4	C	OTHER ADJUSTMENTS FROM MH 1962  To adjust Other Adjustment to agree with County's Records.	\$ (9,714,703)	\$ 15,061,944	\$ 5,347,241
5	MH 1960	6	C	MEDI-CAL ADJUSTMENT FROM MH 1961  To adjust net of depreciation expenses to agree with County's records.	\$ 0	\$ (3,472,164)	\$ (3,472,164) *
6	MH 1960	6	C	MEDI-CAL ADJUSTMENT FROM MH 1961  To adjust depreciation expenses for the proper useful lives of building.	** \$ (3,472,164)	\$ (123,866)	\$ (3,596,030)
				Administrative costs \$ (97,595) Mode costs (26,271) <u>\$ (123,866)</u>			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
San Joaquin				00039	99	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
7	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 2,506,838	\$ (2,506,838)	\$ 0
8	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 11,630	\$ (11,630)	\$ 0
9	MH 1960	11	C	NON-SD/MC ADMINISTRATION	\$ 3,220,025	\$ (3,220,025)	\$ 0
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 5,738,493	\$ 0	\$ 5,738,493 *
				To eliminate the reported allocation of administrative costs. Administrative costs will be redistributed after adjustments to administrative costs for proper cost centers.			
10	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 5,738,493	\$ 233,099	\$ 5,971,592 *
				To adjust Total Administrative Costs to agree with County's records.			
11	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 5,971,592	\$ (97,595)	\$ 5,873,997 *
				To adjust administrative costs in conjunction with adjustment #6.			
12	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 0	\$ 4,168,559	\$ 4,168,559
13	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 32,786	\$ 32,786
14	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 0	\$ 1,672,651	\$ 1,672,651
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 5,873,997	\$ 0	\$ 5,873,997
				To reallocate Total Administrative Costs among SD/MC, Healthy Families, and Non-SD/MC Administration based on the Medi-Cal Eligibility Factor.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider San Joaquin				Provider Number 00039	No. of Adj. 99	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
15	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 0	\$ 339,119	\$ 339,119 *
				To adjust Total Utilization Review Costs to agree with County's records.			
16	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 0	\$ 112,188	\$ 112,188
17	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 0	\$ 131,198	\$ 131,198
18	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 0	\$ 95,733	\$ 95,733
info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 339,119	\$ 0	\$ 339,119
				To allocate Total Utilization Review Costs among SPMP Other SD/MC Utilization Review, and Non-SD/MC Utilization Review based on the Medi-Cal Eligibility Factor.			
19	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 27,893,160	\$ 2,543,201	\$ 30,436,361 *
				To adjust mode costs to agree with County's records.			
20	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 30,436,361	\$ (26,271)	\$ 30,410,090
				To adjust mode costs in conjunction with adjustment #6.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider San Joaquin				Provider Number 00039	No. of Adj. 99	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u></b>			
21	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	\$ 5,386,429	\$ 704,440	\$ 6,090,869
22	MH 1964	4	A	DAY SERVICES (MODE 10)	479,585	80,386	559,971
23	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	19,428,230	1,675,594	21,103,825
24	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	478,040	16,311	494,351
25	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	182,181	30	182,211
26	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	1,938,695	40,169	1,978,864
info				TOTAL	\$ 27,893,160	\$ 2,516,930	\$ 30,410,090
				To distribute revised mode costs to Other 24 Hour Services, Day Services, Outpatient Services, Outreach Services, MAA, and Support Services based on RVS for outpatient and direct cost method for others.			
				<b><u>ADJUSTMENTS TO MEDI-CAL ELIGIBILITY FACTOR</u></b>			
27	MH 1901A	55	H	MEDI-CAL ELIGIBILITY FACTOR	72.20%	(0.43%)	71.77%
				To adjust Medi-Cal Eligibility Factor to agree with County's record.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
San Joaquin				00039	99	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED REVENUES</u></b> <b><u>COUNTY PROVIDER</u></b>			
28	MH 1968	28	K	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 07/01/04 To 09/30/04	\$ 0	\$ 15,375	\$ 15,375
29	MH 1968	28A	K	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 10/01/04 To 06/30/05	0	35,053	35,053
				TOTAL	\$ 0	\$ 50,428	\$ 50,428
				To adjust patient and other payor revenues to agree with County's records.			
				<b><u>ADJUSTMENTS TO REPORTED REVENUES</u></b> <b><u>CONTRACT PROVIDER</u></b>			
30	MH 1968	28	K	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 07/01/04 To 09/30/04	\$ 0	\$ 199	\$ 199
31	MH 1968	28A	K	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 10/01/04 To 06/30/05	0	90	90
				TOTAL	\$ 0	\$ 289	\$ 289
				To adjust patient and other payor revenues to agree with County's records.			
				Valley Community Counseling (LE # 879)	15/10 \$ 5		
					15/30 284		
					\$ 289		
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
San Joaquin				00039	0	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME</u></b>			
				<b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
32	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	957,370	5,989	963,359 *
33	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	2,593,182	(33,960)	2,559,222 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	18,554	0	18,554 *
34	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	44,867	(2,602)	42,265 *
35	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	1,745	51	1,796 *
36	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	4,764	246	5,010 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	432	0	432 *
37	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	7,359	(54)	7,305 *
38	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	16,027	2,233	18,260 *
				TOTAL	<u>3,644,300</u>	<u>(28,097)</u>	<u>3,616,203 *</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County operated facilities to agree with the State DMH Approved Claims Report dated July 28, 2008 (Excluding disallowed claims of 11,688 uos/uot). No QA/UR chart review findings performed by the State DMH Medi-Cal Oversight branch. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
39	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 963,359	(82)	963,277 *
40	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,559,222	(330)	2,558,892 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 18,554	0	18,554 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 42,265	0	42,265 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,796	0	1,796 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 5,010	0	5,010 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 432	0	432 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 7,305	0	7,305 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 18,260	0	18,260 *
				TOTAL	<u>** 3,616,203</u>	<u>(412)</u>	<u>3,615,791 *</u>
				To adjust the State DMH Approved Claims Report dated July 28, 2008 to incorporate the results of the EPSDT chart review dated March 3, 2008. This review was conducted by the State DMH Medi-Cal Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider San Joaquin				Provider Number 00039	No. of Adj. 99	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
41	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 963,277	196	963,473 *
42	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,558,892	8,108	2,567,000 *
43	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 18,554	439	18,993 *
44	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 42,265	2,018	44,283 *
45	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,796	(60)	1,736 *
46	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 5,010	120	5,130 *
47	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 432	72	504 *
48	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 7,305	1,073	8,378 *
49	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 18,260	(116)	18,144 *
				TOTAL	** <u>3,615,791</u>	<u>11,850</u>	<u>3,627,641</u> *
				To adjust the SD/MC, Enhanced, Healthy Families units of service/time to agree with County's records and supporting documents. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
50	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 963,473	(1,346)	962,127 *
51	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,567,000	(10,242)	2,556,758 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 18,993	0	18,993 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 44,283	0	44,283 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,736	0	1,736 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 5,130	0	5,130 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 504	0	504 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 8,378	0	8,378 *
52	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 18,144	(100)	18,044 *
				TOTAL	<u>3,627,641</u>	<u>(11,688)</u>	<u>3,615,953</u> *
				To adjust County's record to account for the units of services/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of services/time were excluded in the State DMH Summary Approved Claims Report but remained in County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			



## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
San Joaquin				00039	99	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME</u></b>			
				<b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
53	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	962,127	(82)	962,045 *
54	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,556,758	(330)	2,556,428 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	18,993	0	18,993 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	44,283	0	44,283 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,736	0	1,736 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	5,130	0	5,130 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	504	0	504 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	8,378	0	8,378 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	18,044	0	18,044 *
				TOTAL	<u>3,615,953</u>	<u>(412)</u>	<u>3,615,541</u> *
				To adjust the County's records to incorporate the results of the EPSDT chart review dated March 3, 2008. This review was conducted by the State DMH Medi-Cal Oversight Branch.			
55	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	962,045	(5,399)	956,646
56	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,556,428	(8,051)	2,548,377
57	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	18,993	(439)	18,554
58	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	44,283	(2,018)	42,265
59	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,736	50	1,786
60	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	5,130	(120)	5,010
61	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	504	(72)	432
62	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	8,378	(1,073)	7,305
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	18,044	0	18,044
				TOTAL	<u>3,615,541</u>	<u>(17,122)</u>	<u>3,598,419</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider San Joaquin				Provider Number 00039	No. of Adj. 99	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u></b>			
63	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	381,480	2,172	383,652 *
64	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	1,495,232	(32,138)	1,463,094 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	0	0	0 *
65	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	37	(37)	0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	2,664	0	2,664 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	2,471	0	2,471 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	6,513	0	6,513 *
66	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	13,052	287	13,339 *
				TOTAL	<u>1,901,449</u>	<u>(29,716)</u>	<u>1,871,733 *</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the contract providers to agree with the State DMH Approved Claims Report dated July 28, 2008 (Excluding disallowed claims of 1,022 uos/uot). No QA/UR and EPSDT chart review findings performed by the State DMH Medi-Cal Oversight branch. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
67	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 383,652	972	384,624 *
68	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,463,094	438	1,463,532 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 2,664	0	2,664 *
69	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 2,471	(130)	2,341 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
70	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 6,513	(644)	5,869 *
71	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 13,339	(287)	13,052 *
				TOTAL	<u>** 1,871,733</u>	<u>349</u>	<u>1,872,082 *</u>
				To adjust the SD/MC, Enhanced, Healthy Families units of service/time to agree with County's records and supporting documents. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
San Joaquin				00039	99	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u></b>			
72	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	384,624	(328)	384,296 *
73	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	1,463,532	(694)	1,462,838 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	2,664	0	2,664 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	2,341	0	2,341 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	5,869	0	5,869 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	13,052	0	13,052 *
				TOTAL **	<u>1,872,082</u>	<u>(1,022)</u>	<u>1,871,060</u> *
				To adjust County's record to account for the units of services/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of services/time were excluded in the State DMH Summary Approved Claims Report but remained in County's records.			
74	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	384,296	(609)	383,687
75	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	1,462,838	(1,963)	1,460,875
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	2,664	0	2,664
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	2,341	0	2,341
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	5,869	0	5,869
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	13,052	0	13,052
				TOTAL	<u>1,871,060</u>	<u>(2,572)</u>	<u>1,868,488</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider San Joaquin				Provider Number 00039	No. of Adj. 99	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u></b> <b><u>COUNTY PROVIDERS</u></b>			
76	MH 1966A	2	H	TOTAL UNITS-MODE 15-10	377,147	(60,685)	316,462
77	MH 1966A	2	I	TOTAL UNITS-MODE 15-30	2,055,886	85	2,055,971
78	MH 1966A	2	F	TOTAL UNITS-MODE 15-10 MHS	102,990	(60)	102,930
				TOTAL	<u>2,536,023</u>	<u>(60,660)</u>	<u>2,475,363</u>
				To adjust the Total Units to agree with County's records.			
				<b><u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u></b> <b><u>CONTRACT PROVIDERS</u></b>			
79	MH 1966A	2	B	TOTAL UNITS-MODE 10-85 (LE 386)	195	(9)	186
80	MH 1966A	2	B	TOTAL UNITS-MODE 10-85 (LE 457)	15	46	61
81	MH 1966A	2	B	TOTAL UNITS-MODE 10-85 (LE 484)	2,044	445	2,489
82	MH 1966A	2	C	TOTAL UNITS-MODE 10-95 (LE 484)	1,215	79	1,294
				TOTAL	<u>3,274</u>	<u>570</u>	<u>3,844</u>
				To adjust the Total Units to agree with County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider San Joaquin				Provider Number 00039	No. of Adj. 99	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u></b>			
83	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT  To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 6,528,716	\$ (126,728)	\$ 6,401,988
84	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 6,421,243	\$ 71,255	\$ 6,492,498
85	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 42,966	\$ 3,527	\$ 46,493
					<u>\$ 6,464,209</u>	<u>\$ 74,782</u>	<u>\$ 6,538,992</u>
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, revenues, units of service/time and the results of the Medi-Cal Oversight chart review.			
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u></b>			
86	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 2,918,257	\$ (63,617)	\$ 2,854,640
87	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 25,454	\$ (884)	\$ 24,570
					<u>\$ 2,943,711</u>	<u>\$ (64,501)</u>	<u>\$ 2,879,210</u>
				To adjust the SD/MC (FFP) and Healthy Families (FFP) due to adjustments to revenues, units of service/time and the results of the Medi-Cal Oversight chart review.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider San Joaquin				Provider Number 00039	No. of Adj. 99	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>			
88	SCH 4	1	3	SD/MC ACTUAL  To adjust SD/MC actual as a result of adjustments to total computable Medi-Cal costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 16,020,376	\$ (249,662)	\$ 15,770,714
89	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 16,689,406	\$ (90,127)	\$ 16,599,279 *
90	SCH 4	4	3	EPSDT CLAIMS  To adjust total SD/MC claims and EPSDT claims to include the results of the chart review of the EPSDT program conducted by the State DMH Medi-Cal Oversight branch as reflected in the report dated October 2, 2006. This represents the original recoupment.	\$ 7,513,879	\$ (90,127)	\$ 7,423,752 *
91	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 16,599,279	\$ 90,127	\$ 16,689,406 *
92	SCH 4	4	3	EPSDT CLAIMS  To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 89 and 90 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 93 and 94 below.	** \$ 7,423,752	\$ 90,127	\$ 7,513,879 *
93	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 16,689,406	\$ (930)	\$ 16,688,476
94	SCH 4	4	3	EPSDT CLAIMS  To adjust total SD/MC claims and EPSDT claims to include the results of the revised chart review of the EPSDT Program conducted by the State DMH Medi-Cal Oversight branch as reflected in the report dated March 3, 2008. This represents the revised recoupment.	** \$ 7,513,879	\$ (930)	\$ 7,512,949
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider San Joaquin				Provider Number 00039	No. of Adj. 99	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>			
95	SCH 4	10	3	NET COST SETTLEMENT AMOUNT  To adjust Net cost settlement amount as a result of adjustments to SD/MC actual (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 2,570,446	(50,777)	\$ 2,519,669
96	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust State General Fund Distribution to include the results of chart review of the EPSDT Program conducted by the State DMH Medi-Cal Oversight branch as reflected in the report dated October 2, 2006. This represents the SGF original recoupment.	\$ 2,570,446	\$ (32,365)	\$ 2,538,081 *
97	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 96 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 98 below.	** \$ 2,538,081	\$ 32,365	\$ 2,570,446 *
98	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust the State General Fund Distribution to reflect the results of the revised EPSDT chart review included in the final report dated March 3, 2008.	** \$ 2,570,446	\$ (334)	\$ 2,570,112
99	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE  To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows:  Audited Net Cost Settlement Amount                      Adj. 95                      \$ 2,519,669 Less Audited State General Fund Distribution                      Adj. 98                      2,570,112 Net State General Funds due to State    \$ (50,443)	\$ 0	\$ (50,443)	\$ (50,443)
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## DETAIL COST REPORT

**CALCULATION OF PROGRAM COSTS**

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: San Joaquin  
County Code: 39

Legal Entity: SAN JOAQUIN COUNTY MENTAL H		A	B	C
Legal Entity Number: 00039		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	28,572,339	14,744,599	43,316,938
2	Encumbrances		1,564,667	1,564,667
3	Less: Payments to Contract Providers (County Only)		(10,009,610)	(10,009,610)
4	Other Adjustments from MH 1962		5,347,241	5,347,241
5	Total Costs Before Medi-Cal Adjustments	28,572,339	11,646,897	40,219,236
6	Medi-Cal Adjustments from MH 1961		(3,596,030)	(3,596,030)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			36,623,206
Administrative Costs (County Only)				
9	SD/MC Administration			4,168,559
10	Healthy Families Administration			32,786
11	Non-SD/MC Administration			1,672,651
12	Total Administrative Costs			5,873,997
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			112,188
14	Other SD/MC Utilization Review			131,198
15	Non-SD/MC Utilization Review			95,733
16	Total Utilization Review Costs			339,119
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			30,410,090
19	Total Costs - Lines 9 through 18			36,623,206



## DETAIL COST REPORT

**MEDI-CAL ADJUSTMENTS TO COSTS**

MH 1961 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: San Joaquin  
County Code: 39

Legal Entity: SAN JOAQUIN COUNTY MENTAL HEALTH		A	B	C
Legal Entity Number: 00039		Salaries and Benefits	Other	Total Adjustments
1	Fixed Assets		(4,278,275)	(4,278,275)
2	Depreciation		682,245	682,245
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Adjustments</b>		(3,596,030)	(3,596,030)

## DETAIL COST REPORT

**OTHER ADJUSTMENTS**

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: San Joaquin  
County Code: 39

Legal Entity: SAN JOAQUIN COUNTY MENTAL HE		A	B	C
Legal Entity Number: 00039		Salaries and Benefits	Other	Total Adjustments
1				
2	Employee Assistance Program		22,179	22,179
3				
4	Conservatorship Services		(1,661,037)	(1,661,037)
5	Conditional Release Program		(624,200)	(624,200)
6	Inpatient Consolidation		(64,123)	(64,123)
7	Activity Center		(1,636,839)	(1,636,839)
8	Children's Services		(207,978)	(207,978)
9	Adjustment of Cost Applied Revenues		1,690,719	1,690,719
10				
11	State Cultural Competency Training		(114,528)	(114,528)
12	2004-05 Victor Treatment services paid 2005-06		14,550	14,550
13	2004-05 Victor Comm. Support services paid 2005-06		247,683	247,683
14	Sale of Building		8,500,000	8,500,000
15	2004-05 A/P Agings		(665,490)	(665,490)
16	Various		961	961
17	MC additional salaries & Benefits		(21,702)	(21,702)
18	Salary & Benefits, Cost Applied, Remodel Recon. Items		(132,954)	(132,954)
19				
20	<b>Total Adjustments</b>		5,347,241	5,347,241

## DETAIL COST REPORT

## PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev 7/05)

FISCAL YEAR 2004 - 2005

County: San Joaquin  
County Code: 39

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	North Valley Schools	00484	749,557
2	Phoenix Programs, Inc	00125	2,439,922
3	Merced Manor, Inc. dba Merced Behavioral Health	00230	216,667
4	Milhous Children's Services	00386	47,990
5	Sunny Hills Children's Garden	00457	23,975
6	Sylmar Health & Rehabilitation Center	00566	152,995
7	University of the Pacific	00731	760,081
8	Valley Community Counseling	00879	1,315,737
9	Crestwood Behavioral Health, Inc	00949	1,004,270
10	Human Services Project, Inc	00992	38,275
11	Center for Positive Prevention Alternatives, Inc	01040	233,660
12	Victor Community Support Services, Inc	01042	2,856,910
13	Council for the Spanish Speaking	01138	169,571
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
	<b>Total Payments to Contract Providers</b>		<b>10,009,610</b>

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: San Joaquin  
County Code: 39

Legal Entity: SAN JOAQUIN COUNTY MENTAL HEALTH SERVICES		A
Legal Entity Number: 00039		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	30,410,090
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	6,090,869
4	Day Services (Mode 10)	559,971
5	Outpatient Services (Mode 15 Program 1 + Program 2)	21,103,825
6	Outreach Services (Mode 45)	494,351
7	Medi-Cal Administrative Activities (Mode 55)	182,211
8	Support Services (Mode 60)	1,978,864
9	Total - Lines 2 through 8	30,410,090

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1  
FISCAL YEAR 2004 - 2005County: San Joaquin  
County Code: 39

CR

Legal Entity: SAN JOAQUIN COUNTY MENTAL HEALTH SERVICE			A	B	C	D	E	F	G
Legal Entity Number: 00039			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)									
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			13,209					
3	Gross Cost		6,090,869	6,090,869					
4	Cost per Unit			461.12					
5	SMA per Unit			505.15					
6	Published Charge per Unit			420.00					
7	Negotiated Rate / Cost per Unit			420.00					
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 09/30/04							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			13,209					
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		6,090,869	6,090,869					

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: San Joaquin  
County Code: 39

NR

Legal Entity SAN JOAQUIN COUNTY MENTAL HEALTH SERVICE			A	B	C	D	E	F	G
Legal Entity Number 00039									
Mode 10 - Day Services			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				95					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			4,547					
3	Gross Cost		559,971	559,971					
4	Cost per Unit			123.15					
5	SMA per Unit			122.75					
6	Published Charge per Unit			109.00					
7	Negotiated Rate / Cost per Unit			80.15					
8	Medi-Cal Units	07/01/04 - 09/30/04		905					
8A		10/01/04 - 06/30/05		2,128					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11		10/01/04 - 09/30/04							
11A	Healthy Families (SED) Units	07/01/04 - 09/30/04							
12		10/01/04 - 06/30/05							
	Non-Medi-Cal Units			1,514					
13	Medi-Cal Costs	07/01/04 - 09/30/04	111,452	111,452					
13A		10/01/04 - 06/30/05	262,067	262,067					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	111,089	111,089					
14A		10/01/04 - 06/30/05	261,212	261,212					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	98,645	98,645					
15A		10/01/04 - 06/30/05	231,952	231,952					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	72,536	72,536					
16A		10/01/04 - 06/30/05	170,559	170,559					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		186,452	186,452					

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 2

FISCAL YEAR 2004 - 2005

County San Joaquin County Code 39			NR	NR	NR	NR	NR	NR	
Legal Entity SAN JOAQUIN COUNTY MENTAL HEALTH SERVICE			A	B	C	D	E	F	G
Legal Entity Number 00039			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode 15 - Outpatient Services (Program 1)				01	10	30	60	70	01
1	Allocation Percentage		100.00%	0.82%	0.05%	3.75%	0.18%	0.29%	9.36%
2	Total Units			33,291	1,275	100,134	2,618	8,790	818,705
3	Gross Cost		20,397,390	167,889	9,745	765,316	36,984	59,472	1,909,823
4	Cost per Unit			5.04	7.64	7.64	14.13	6.77	2.33
5	SMA per Unit			1.89	2.44	2.44	4.51	3.63	1.89
6	Published Charge per Unit			1.80	2.78	2.78	5.24	2.27	1.80
7	Negotiated Rate / Cost per Unit			1.61	2.44	2.44	4.51	2.16	1.61
8	Medi-Cal Units	07/01/04 - 09/30/04							173,221
8A		10/01/04 - 06/30/05							306,323
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							54
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							2,634
11A		10/01/04 - 06/30/05							2,809
12	Non-Medi-Cal Units			33,291	1,275	100,134	2,618	8,790	333,664
13	Medi-Cal Costs	07/01/04 - 09/30/04	3,365,728						404,079
13A		10/01/04 - 06/30/05	9,484,841						714,571
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,521,169						327,388
14A		10/01/04 - 06/30/05	7,079,606						578,950
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	2,676,124						311,798
15A		10/01/04 - 06/30/05	7,563,526						551,381
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	2,353,931						278,886
16A		10/01/04 - 06/30/05	6,639,293						493,180
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	123,550						
17A		10/01/04 - 06/30/05	288,062						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	85,658						
18A		10/01/04 - 06/30/05	199,716						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	99,523						
19A		10/01/04 - 06/30/05	232,043						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04	85,658						
20A		10/01/04 - 06/30/05	199,716						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	3,915						
21A		10/01/04 - 06/30/05	8,618						126
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	2,665						
22A		10/01/04 - 06/30/05	6,552						102
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	3,046						
23A		10/01/04 - 06/30/05	6,918						97
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04	2,665						
24A		10/01/04 - 06/30/05	6,109						87
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05	2,116					
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05	1,502					
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05	1,685					
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05	1,465					
29	Healthy Families Costs	07/01/04 - 09/30/04	23,528						6,144
29A		10/01/04 - 06/30/05	62,665						6,553
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	18,147						4,978
30A		10/01/04 - 06/30/05	50,083						5,309
31	Healthy Families Published Charges	07/01/04 - 09/30/04	18,671						4,741
31A		10/01/04 - 06/30/05	50,352						5,056
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	16,523						4,241
32A		10/01/04 - 06/30/05	44,627						4,522
33	Non-Medi-Cal Costs		7,034,369	167,889	9,745	765,316	36,984	59,472	778,350

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 2 OF 2

FISCAL YEAR 2004 - 2005

County San Joaquin County Code 39		NR	NR	NR	NR			
Legal Entity SAN JOAQUIN COUNTY MENTAL HEALTH SERVICE		H	I	J	K	L	M	N
Legal Entity Number 00039		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode 15 - Outpatient Services (Program 1)		10	30	60	70			
1	Allocation Percentage	5.21%	36.55%	37.36%	6.42%			
2	Total Units	316,462	2,055,971	1,171,539	559,234			
3	Gross Cost	1,063,216	7,455,352	7,620,892	1,308,701			
4	Cost per Unit	3.36	3.63	6.51	2.34			
5	SMA per Unit	2.44	2.44	4.51	3.63			
6	Published Charge per Unit	2.78	2.78	5.24	2.27			
7	Negotiated Rate / Cost per Unit	2.44	2.44	4.51	2.16			
8	Medi-Cal Units	07/01/04 - 09/30/04	81,215	414,486	153,229	80,773		
8A		10/01/04 - 06/30/05	171,434	1,120,789	548,144	241,185		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			18,993			
9A		10/01/04 - 06/30/05			44,283			
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04	106	820	90			
10A		10/01/04 - 06/30/05	659	1,278	148	291		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05		205	202	25		
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	925	2,634	509	603		
11A		10/01/04 - 06/30/05	1,200	8,621	2,058	3,176		
12	Non-Medi-Cal Units		60,922	507,138	403,683	233,181		
13	Medi-Cal Costs	07/01/04 - 09/30/04	272,861	1,503,007	996,759	189,022		
13A		10/01/04 - 06/30/05	575,966	4,064,200	3,565,691	564,413		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	198,167	1,011,346	691,063	293,206		
14A		10/01/04 - 06/30/05	418,299	2,734,725	2,472,129	875,502		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	225,780	1,152,271	802,920	183,355		
15A		10/01/04 - 06/30/05	476,587	3,115,793	2,872,275	547,490		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	198,167	1,011,346	691,063	174,470		
16A		10/01/04 - 06/30/05	418,299	2,734,725	2,472,129	520,960		
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04			123,550			
17A		10/01/04 - 06/30/05			288,062			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04			85,658			
18A		10/01/04 - 06/30/05			199,716			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04			99,523			
19A		10/01/04 - 06/30/05			232,043			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04			85,658			
20A		10/01/04 - 06/30/05			199,716			
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	356	2,973	585			
21A		10/01/04 - 06/30/05	2,214	4,634	963	681		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	259	2,001	406			
22A		10/01/04 - 06/30/05	1,608	3,118	667	1,056		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	295	2,280	472			
23A		10/01/04 - 06/30/05	1,832	3,553	776	661		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04	259	2,001	406			
24A		10/01/04 - 06/30/05	1,608	3,118	667	629		
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05		743	1,314	59		
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05		500	911	91		
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05		570	1,058	57		
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05		500	911	54		
29	Healthy Families Costs	07/01/04 - 09/30/04	3,108	9,551	3,311	1,411		
29A		10/01/04 - 06/30/05	4,032	31,261	13,387	7,432		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	2,257	6,427	2,296	2,189		
30A		10/01/04 - 06/30/05	2,928	21,035	9,282	11,529		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	2,572	7,323	2,667	1,369		
31A		10/01/04 - 06/30/05	3,336	23,966	10,784	7,210		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	2,257	6,427	2,296	1,302		
32A		10/01/04 - 06/30/05	2,928	21,035	9,282	6,860		
33	Non-Medi-Cal Costs		204,679	1,838,981	2,627,270	545,683		



## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County San Joaquin  
County Code 39

			ASO	ASO	MHS	MHS	MHS
Legal Entity SAN JOAQUIN COUNTY MENTAL HEALTH SERVICE			A	B	C	D	E
Legal Entity Number 00039				Service	Service	Service	Service
Mode 15 - Outpatient Services (Program 2)			Mode Total	Function	Function	Function	Function
				10	60	30	60
							10
1	Allocation Percentage		100.00%	6.97%	0.31%	44.49%	10.55%
2	Total Units			49,035	1,170	121,526	15,595
3	Gross Cost		706,434	49,250	2,172	314,279	74,545
4	Cost per Unit			1.00	1.86	2.59	4.78
5	SMA per Unit			2.44	4.51	2.44	4.51
6	Published Charge per Unit						
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/04 - 09/30/04				31,395	2,250
8A		10/01/04 - 06/30/05				86,541	7,370
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04					
9A		10/01/04 - 06/30/05					
10	Enhanced SD/MC Units	07/01/04 - 09/30/04				420	
10A		10/01/04 - 06/30/05				960	
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05					
11	Healthy Families (SED) Units	07/01/04 - 09/30/04					
11A		10/01/04 - 06/30/05				180	
12	Non-Medi-Cal Units			49,035	1,170	2,030	5,975
13	Medi-Cal Costs	07/01/04 - 09/30/04	155,487			81,191	10,755
13A		10/01/04 - 06/30/05	446,319			223,804	35,229
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	146,702			76,604	10,148
14A		10/01/04 - 06/30/05	421,104			211,160	33,239
15	Medi-Cal Published Charges	07/01/04 - 09/30/04					
15A		10/01/04 - 06/30/05					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04					
16A		10/01/04 - 06/30/05					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04					
17A		10/01/04 - 06/30/05					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04					
18A		10/01/04 - 06/30/05					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04					
19A		10/01/04 - 06/30/05					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04					
20A		10/01/04 - 06/30/05					
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	2,017			1,086	
21A		10/01/04 - 06/30/05	6,672			2,483	
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	1,903			1,025	
22A		10/01/04 - 06/30/05	6,295			2,342	
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04					
23A		10/01/04 - 06/30/05					
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04					
24A		10/01/04 - 06/30/05					
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05					
29	Healthy Families Costs	07/01/04 - 09/30/04					
29A		10/01/04 - 06/30/05	465			465	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04					
30A		10/01/04 - 06/30/05	439			439	
31	Healthy Families Published Charges	07/01/04 - 09/30/04					
31A		10/01/04 - 06/30/05					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04					
32A		10/01/04 - 06/30/05					
33	Non-Medi-Cal Costs		95,474	49,250	2,172	5,250	28,561

## DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE  
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: San Joaquin  
County Code: 39

County Code: 39		CR		CR				
Legal Entity: SAN JOAQUIN COUNTY MENTAL HEALTH SERVI		A	B	C	D	E	F	G
Legal Entity Number: 00039		Mode Total	Service	Service	Service	Service	Service	Service
Mode: 45 - Outreach Services			Function	Function	Function	Function	Function	Function
			10	20				
1	Allocation Percentage	100.00%	54.90%	45.10%				
2	Total Units		40,147	3,299				
3	Gross Cost	494,351	271,397	222,954				
4	Cost per Unit		6.76	67.58				
5	Non-Medi-Cal Units		40,147	3,299				
6	Non-Medi-Cal Costs	494,351	271,397	222,954				

## DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE  
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: San Joaquin  
County Code: 39

County Code: 39		MAA		MAA				
Legal Entity: SAN JOAQUIN COUNTY MENTAL HEALTH SERVI		A	B	C	D	E	F	G
Legal Entity Number: 00039		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities								
			17	21				
1	Allocation Percentage	100.00%	78.30%	21.70%				
2	Total Units		80,415	149,048				
3	Total Expenditures	182,211	142,673	39,538				
4	Cost per Unit		1.77	0.27				
5	Non-Medi-Cal Costs	51,438						

## DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE  
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: San Joaquin

County Code: 39

CR

Legal Entity: SAN JOAQUIN COUNTY MENTAL HEALTH SERVI		A	B	C	D	E	F	G
Legal Entity Number: 00039			Service	Service	Service	Service	Service	Service
Mode: 60 - Support Services		Mode Total	Function	Function	Function	Function	Function	Function
			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		143,000					
3	Gross Cost	1,978,864	1,978,864					
4	Cost per Unit		13.84					
5	Non-Medi-Cal Units (Same as Line 2)		143,000					
6	Non-Medi-Cal Costs (Same as Line 3)	1,978,864	1,978,864					

## DETAIL COST REPORT

## DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County San Joaquin County Code 39 Legal Entity SAN JOAQUIN COUNTY MENTAL HEALTH SERVICES Legal Entity Number 00039			REIMBURSEMENT TYPE				PC	NR				SMA	K
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col I + Col J)
			S F & 01-09	S F & 11-19 31-39	S F & 71-79								
1	Medi-Cal Costs	07/01/04 - 09/30/04											
1A		10/01/04 - 06/30/05											
2	Medi-Cal SMA	07/01/04 - 09/30/04											
2A		10/01/04 - 06/30/05											
3	Medi-Cal P C	07/01/04 - 09/30/04											
3A		10/01/04 - 06/30/05											
4	Medi-Cal N R	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04											
5A		10/01/04 - 06/30/05											
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04											
6A		10/01/04 - 06/30/05											
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04											
7A		10/01/04 - 06/30/05											
8	Medicare/Medi-Cal Crossover P C	07/01/04 - 09/30/04											
8A		10/01/04 - 06/30/05											
9	Medicare/Medi-Cal Crossover N R	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim	07/01/04 - 09/30/04											
10A		10/01/04 - 06/30/05											
11	Total SD/MC + Crossover Gross Reim	07/01/04 - 09/30/04											
11A		10/01/04 - 06/30/05											
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04											
12A		10/01/04 - 06/30/05											
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04											
13A		10/01/04 - 06/30/05											
14	Enhanced SD/MC (Children) P C	07/01/04 - 09/30/04											
14A		10/01/04 - 06/30/05											
15	Enhanced SD/MC (Children) N R	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim	07/01/04 - 09/30/04											
16A		10/01/04 - 06/30/05											
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 09/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 09/30/04											
19	Enhanced SD/MC (Refugees) P C	07/01/04 - 09/30/04											
20	Enhanced SD/MC (Refugees) N R	07/01/04 - 09/30/04											
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04											
21A	(Excludes Refugees)	10/01/04 - 06/30/05											
22	Enhanced SD/MC (Refugees) Gross Reim	07/01/04 - 09/30/04											
23	Healthy Families Cost	07/01/04 - 09/30/04											
23A		10/01/04 - 06/30/05											
24	Healthy Families SMA	07/01/04 - 09/30/04											
24A		10/01/04 - 06/30/05											
25	Healthy Families P C	07/01/04 - 09/30/04											
25A		10/01/04 - 06/30/05											
26	Healthy Families N R	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim	07/01/04 - 09/30/04											
27A		10/01/04 - 06/30/05											
28	SD/MC + Crossover Revenue	07/01/04 - 09/30/04											
28A		10/01/04 - 06/30/05											
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)			142,673	39,538	182,211							
33	Medi-Cal Eligibility Factor (Average)			71.77%									
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04		102,396	28,376	130,773							
35A		10/01/04 - 06/30/05											
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04											
37A		10/01/04 - 06/30/05											
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

## DETAIL COST REPORT

## SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev 7/05)

FISCAL YEAR 2004 - 2005

County: San Joaquin

County Code: 39

Legal Entity: SAN JOAQUIN COUNTY MENTAL HEALTH SERVICE			A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00039			Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement				10,107,938	10,107,938						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement			688,500	5,713,488	6,401,988						
3	Total Medi-Cal Direct Service Gross Reimbursement					16,509,926						
4	Medi-Cal Administrative Reimbursement Limit					2,476,489						
5	Medi-Cal Administration					4,168,559						
6	Medi-Cal Administrative Reimbursement					2,476,489	1,238,244					1,238,244
	Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement				61,589	61,589						
7A	Contract Providers Healthy Families Direct Service Gross Reim				37,799	37,799						
7B	Total Healthy Families Direct Service Gross Reimbursement					99,388						
8	Healthy Families Administrative Reimbursement Limit					9,939						
9	Healthy Families Administration					32,786						
10	Healthy Families Administrative Reimbursement					9,939				6,460		6,460
	SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09											
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39		102,396			102,396	51,198					51,198
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)		28,376			28,376					21,282	21,282
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)					112,188					84,141	84,141
15	Other SD/MC Utilization Review (County Only)					131,198	65,599					65,599
16	SD/MC Net Reimbursement for Direct Services				2,643,452	2,643,452		1,321,726				1,321,726
16A					7,395,619	7,395,619			3,697,810			3,697,810
17	Enhanced SD/MC Net Reimb. (Children)				4,569	4,569				2,970		2,970
17A					12,404	12,404				8,063		8,063
18	Enhanced SD/MC Net Reimb. (Refugees)				1,465	1,465				1,465		1,465
19	Total SD/MC Reimbursement Before Excess FFP											6,492,498
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC											
21	Total SD/MC Reimbursement (FFP)											6,492,498
22	Contract Limitation Adjustment											
23	Adjusted Total SD/MC Reimbursement (FFP)											6,492,498
24	Healthy Families Net Reimbursement				16,523	16,523				10,740		10,740
24A					45,067	45,067				29,293		29,293
25	Total Healthy Families Reimbursement Before Excess FFP											46,493
26	Amount Negotiated Rates Exceed Costs - Healthy Families											
27	Total Healthy Families Reimbursement											46,493

**SAN JOAQUIN COUNTY  
HEALTH AND HUMAN SERVICES AGENCY  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

**1. Comment: Service Function Error and Billing**

Our examination disclosed that the County is certified to provide medication support (mode 15/service function 60), but these services were reimbursed at the mental health service (mode 15/service function 48) rate. Information obtained from the county review and analysis performed to determine the cause of the error disclosed that since 1993 there were three procedure codes (704, 281 & 282) that were picking up the incorrect service function code (SFC) for these procedures from the Insurance Procedure Maintenance module, even though the procedure code in the Provider Balance Attributes module had the correct modes and service function codes for these services.

Also, the County is certified to provide Day treatment service (mode 10 sfc 85) but the services were reimbursed at the mode 10 service function 81 rate. See attachment A (Letter from County Mental Health Director) for more detail.

Audit Authority

1. Title 9 Division 1, California Code of Regulations (CCR), Section 1840.435(c)
2. 42 Code of Federal Regulations (CFR), Section 413.24

Recommendation

We recommend that the county should ensure proper coding of approved services by mode of service and service functions and to verify that the proper procedure code matches appropriate service function billing when submitting claims for reimbursement.

Auditee Response

We agree. San Joaquin County does periodic reviews of our Provider Balance Attributes module which the units of services are reported from on the Cost Report. The modes and service functions for the units of services on the cost report were recorded accurately. We discovered through this audit that the mode and service function reported on the claims were coming from the Insurance Procedure Maintenance module and the three procedure codes above were reporting incorrectly the service function codes in claiming. San Joaquin has corrected this module and will do periodic reviews of our Insurance Procedure Maintenance module in the future to assure proper coding.

**SAN JOAQUIN COUNTY  
HEALTH AND HUMAN SERVICES AGENCY  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

**2. Comment: Utilization Review Cost**

Our examination disclosed the County improperly included utilization review (UR) cost on line 1, MH 1960, but was not appropriately reflected on lines 13 through 16 of MH 1960. This resulted in understatement of UR cost and overstatement of direct service cost.

Audit Authority

1. Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations (CFR), Section 413.24

Recommendation

We recommend that the County should have a thorough understanding of the cost report to ensure proper and accurate reporting of program expenditures.

Auditee Response

We agree. All staff preparing the cost report needs to have a thorough understanding of the cost report to ensure proper and accurate reporting of program expenditures. Staff will attend State Cost Report training and San Joaquin County management will assist staff with having a thorough understanding of San Joaquin's report.

**3. Comment: Administrative Cost**

Our examination disclosed that the County appeared to have applied the fifteen percent administrative cost reimbursement limitation to come up with reported SD/MC administrative cost since there is no documentation to support the expenditure. Per cost report instruction, the three accepted methodologies are:

1. Relative value based on units and published charges, or
2. The gross costs of each program, or
3. The percentage of Medi-Cal recipients in the population served by the county.

During the audit, County revised the SD/MC Administrative Cost by using the third method.

Audit Authority

1. Center for Medicare and Medicaid Services (CMS) Pub. 5-1, Section 2300
2. 42 Code of Federal Regulations (CFR), Section 413.24



**SAN JOAQUIN COUNTY  
HEALTH AND HUMAN SERVICES AGENCY  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

Recommendation

We recommend that the County keeps a proper documentation of their actual administrative cost in order to receive reimbursement for administrative expenses.

Auditee Response

San Joaquin County provided the auditors with the appropriated documentation to support the expenditure of administrative costs. We did not supply the auditors with accurate support to allocation the costs out to SD/MC Administration, Healthy Families and Non-SD/MC Administration. We worked with the auditor to select the percentage of Medi-Cal recipients in the population served by the county as the accepted methodology to allocate the above. San Joaquin County will implement this accepted methodology in the future and will provide documentation to the support the allocation.

**4. Comment: Improper Depreciation Expense**

Our examination disclosed that the County did not report any fixed assets and depreciation expense on the settled cost report. During the audit, County provided us with depreciation schedule to support the total depreciation expenses. However, review of these documents indicated shorter asset lives and incorrect depreciation base used to calculate the depreciation expense for these assets.

In accordance with the Estimated Useful Lives of Depreciable Hospital Assets from American Hospital Association (AHA Guidelines), the Network and storage system should be assigned estimated useful lives of five years. Old building and Building Addition should be depreciated for 40 years.

Audit Authority

- Title 42 Code of Federal Regulations (CFR), Section 413.134.
- Center for Medicare and Medicaid Services (CMS) Pub. 5-1, Section 104.17

Recommendation

We recommend that the County should use the correct depreciate years to depreciate its depreciable asset in accordance with American Hospital Association Estimated Useful Lives of Depreciable Hospital Assets (AHA Guidelines).

**SAN JOAQUIN COUNTY  
HEALTH AND HUMAN SERVICES AGENCY  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

Auditee Response

San Joaquin County will use the American Hospital Association Estimated Useful Lives of Depreciable Hospital Assets when determining the useful life of assets in the future.